

notice of proposed rulemaking (NPRM), (81 FR 58417) Docket No. FAA–2016–8828, to modify Class E airspace extending upward from 700 feet above the surface at Levelland Municipal Airport, Levelland, TX; Wilbarger County Airport, Vernon, TX; and Winters Municipal Airport, Winters, TX. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

Class E airspace designations are published in paragraph 6005 of FAA Order 7400.11A, dated August 3, 2016, and effective September 15, 2016, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document will be published subsequently in the Order.

Availability and Summary of Documents for Incorporation by Reference

This document amends FAA Order 7400.11A, Airspace Designations and Reporting Points, dated August 3, 2016, and effective September 15, 2016. FAA Order 7400.11A is publicly available as listed in the **ADDRESSES** section of this document. FAA Order 7400.11A lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Rule

This amendment to Title 14, Code of Federal Regulations (14 CFR) part 71 modifies Class E airspace extending upward from 700 feet above the surface at the following airports:

Within a 6.6-mile radius (decreased from a 6.7-mile radius) of Levelland Municipal Airport, Levelland, TX, and updating the geographic coordinates of the airport to coincide with the FAA's aeronautical database;

Within a 6.6-mile radius (decreased from a 7-mile radius) of Wilbarger County Airport, Vernon, TX, and updating the geographic coordinates of the airport to coincide with the FAA's aeronautical database;

And within a 6.6-mile radius (increased from a 6.3-mile radius) of Winters Municipal Airport, Winters, TX, with an extension to the north of the airport from the 6.6-mile radius to 9.3 miles, and with a new extension to the south of the airport from the 6.6-mile radius to 9.6 miles.

Airspace reconfiguration is necessary due to the decommissioning of NDBs, cancellation of NDB approaches, and implementation of RNAV procedures at the above airports for the safety and management of the standard instrument

approach procedures for IFR operations at the airports.

Regulatory Notices and Analyses

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current, is non-controversial and unlikely to result in adverse or negative comments. It, therefore: (1) Is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that only affects air traffic procedures and air navigation, it is certified that this rule, when promulgated, does not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1F, "Environmental Impacts: Policies and Procedures," paragraph 5–6.5.a. This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

Lists of Subjects in 14 CFR Part 71:

Airspace, Incorporation by reference, Navigation (air).

Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

- 1. The authority citation for part 71 continues to read as follows:

Authority: 49 U.S.C. 106(f), 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

- 2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.11A, Airspace Designations and Reporting Points, dated August 3, 2016, and effective September 15, 2016, is amended as follows:

Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth.

* * * * *

ASW TX E5 Levelland, TX [Amended]

Levelland Municipal, TX
(Lat. 33°33'09" N., long. 102°22'21" W.)

That airspace extending upward from 700 feet above the surface within a 6.6-mile radius of Levelland Municipal Airport.

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ASW TX E5 Vernon, TX [Amended]

Wilbarger County Airport, TX
(Lat. 34°13'32" N., long. 99°17'02" W.)

That airspace extending upward from 700 feet above the surface within a 6.6-mile radius of Wilbarger County Airport.

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ASW TX E5 Winters, TX [Amended]

Winters Municipal Airport, TX
(Lat. 31°56'50" N., long. 99°59'09" W.)

That airspace extending upward from 700 feet above the surface within a 6.6-mile radius of Winters Municipal Airport, and 1 mile each side of the 352° bearing from the airport extending from the 6.6-mile radius to 9.3 miles north of the airport, and within 2 miles each side of the 180° bearing from the airport from the 6.6-mile radius to 9.6 miles south of the airport.

Issued in Fort Worth, Texas, on November 2, 2016.

Walter Tweedy,

Acting Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. 2016–27091 Filed 11–9–16; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2016–4172; Airspace Docket No. 16–ASW–7]

Amendment of Class E Airspace for the Following Arkansas Towns; Blytheville, AR; Brinkley, AR; Clarksville, AR; and DeQueen, AR

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action modifies Class E airspace extending upward from 700 feet above the surface at Arkansas International Airport, Blytheville, AR; Blytheville Municipal Airport, Blytheville, AR; Frank Federer Memorial Airport, Brinkley, AR; Clarksville Municipal Airport, Clarksville, AR; and J. Lynn Helms Sevier County Airport, De Queen, AR. Decommissioning of non-directional radio beacons (NDBs), cancellation of

NDB approaches, and implementation of area navigation (RNAV) procedures have made this action necessary for the safety and management of Instrument Flight Rules (IFR) operations at the above airports. This action also updates the name of Arkansas International Airport, and the geographic coordinates for Arkansas International Airport, Blytheville Municipal Airport, and Clarksville Municipal Airport, to coincide with the FAA's aeronautical database.

DATES: Effective 0901 UTC, March 2, 2017. The Director of the Federal Register approves this incorporation by reference action under Title 1, Code of Federal Regulations, part 51, subject to the annual revision of FAA Order 7400.11 and publication of conforming amendments.

ADDRESSES: FAA Order 7400.11A, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at http://www.faa.gov/air_traffic/publications/. For further information, you can contact the Airspace Policy Group, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC, 20591; telephone: 202-267-8783. The Order is also available for inspection at the National Archives and Records Administration (NARA). For information on the availability of FAA Order 7400.11A at NARA, call 202-741-6030, or go to http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

FAA Order 7400.11A, Airspace Designations and Reporting Points, is published yearly and effective on September 15.

FOR FURTHER INFORMATION CONTACT: Jeffrey Claypool, Federal Aviation Administration, Operations Support Group, Central Service Center, 10101 Hillwood Parkway, Fort Worth, TX, 76177; telephone (817) 222-5711.

SUPPLEMENTARY INFORMATION:

Authority for This Rulemaking

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the United States Code. Subtitle I, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority. This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the

scope of that authority as it amends Class E airspace at Arkansas International Airport, Blytheville, AR; Blytheville Municipal Airport, Blytheville, AR; Frank Federer Memorial Airport, Brinkley, AR; Clarksville Municipal Airport, Clarksville, AR; and J. Lynn Helms Sevier County Airport, De Queen, AR.

History

On May 3, 2016, the FAA published in the **Federal Register** a notice of proposed rulemaking (NPRM), (81 FR 26505) Docket No. FAA-2016-4172, to modify Class E airspace at Arkansas International Airport, Blytheville, AR; Blytheville Municipal Airport, Blytheville, AR; Frank Federer Memorial Airport, Brinkley, AR; Clarksville Municipal Airport, Clarksville, AR; and J. Lynn Helms Sevier County Airport, De Queen, AR. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

Class E airspace designations are published in paragraph 6005 of FAA Order 7400.11A, dated August 3, 2016, and effective September 15, 2016, which is incorporated by reference in 14 CFR part 71.1. The Class E airspace designation listed in this document will be published subsequently in the Order.

Availability and Summary of Documents for Incorporation by Reference

This document amends FAA Order 7400.11A, Airspace Designations and Reporting Points, dated August 3, 2016, and effective September 15, 2016. FAA Order 7400.11A is publicly available as listed in the **ADDRESSES** section of this document. FAA Order 7400.11A lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Rule

This amendment to Title 14, Code of Federal Regulations (14 CFR) part 71 modifies Class E airspace extending upward from 700 feet above the surface at the following airports:

Within 7-mile radius (reduced from an 8-mile radius) of Arkansas International Airport (formerly Eaker AFB), and within a 6.5-mile radius (reduced from a 7-mile radius) of Blytheville Municipal Airport, Blytheville, AR, and updates the airport's geographic coordinates; By removing the 7.3-mile extension to the north from the 6.4-mile radius of Frank Federer Memorial Airport, Brinkley, AR;

Within a 7.3-mile radius (reduced from a 7.4-mile radius) of Clarksville Municipal Airport, Clarksville, AR, and updates the airport's geographic coordinates; and

Within a 6.5-mile radius (increased from a 6.4-mile radius) of J. Lynn Helms Sevier County Airport, De Queen, AR.

Airspace reconfiguration is necessary due to the decommissioning of NDBs, cancellation of NDB approaches, or implementation of RNAV procedures at the above airports. Controlled airspace is necessary for the safety and management of the standard instrument approach procedures for IFR operations at these airports.

Regulatory Notices and Analyses

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current, is non-controversial and unlikely to result in adverse or negative comments. It, therefore: (1) Is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that only affects air traffic procedures and air navigation, it is certified that this rule, when promulgated, does not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1F, "Environmental Impacts: Policies and Procedures," paragraph 5-6.5.a. This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

Lists of Subjects in 14 CFR Part 71:

Airspace, Incorporation by reference, Navigation (air).

Adoption of the Amendment:

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

■ 1. The authority citation for part 71 continues to read as follows:

Authority: 49 U.S.C. 106(f), 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.11A, Airspace Designations and Reporting Points, dated August 3, 2016, and effective September 15, 2016, is amended as follows:

Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth.

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ASW AR E5 Blytheville, AR [Amended]

Blytheville, Arkansas International Airport, AR

(Lat. 35°57'52" N., long. 89°56'38" W.)

Blytheville Municipal Airport, AR

(Lat. 35°56'26" N., long. 89°49'51" W.)

That airspace extending upward from 700 feet above the surface within a 7-mile radius of Arkansas International Airport and within a 6.5-mile radius of Blytheville Municipal Airport.

ASW AR E5 Brinkley, AR [Amended]

Brinkley, Frank Federer Memorial Airport, AR

(Lat. 34°52'49" N., long. 91°10'35" W.)

That airspace extending upward from 700 feet above the surface within a 6.4-mile radius of Frank Federer Memorial Airport.

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ASW AR E5 Clarksville, AR [Amended]

Clarksville Municipal Airport, AR

(Lat. 35°28'15" N., long. 93°25'38" W.)

That airspace extending upward from 700 feet above the surface within a 7.3-mile radius of Clarksville Municipal Airport.

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ASW AR E5 De Queen, AR [Amended]

De Queen, J. Lynn Helms Sevier County Airport, AR

(Lat. 34°02'49" N., long. 94°23'58" W.)

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of J. Lynn Helms Sevier County Airport.

Issued in Fort Worth, Texas, on November 2, 2016.

Walter Tweedy,

Acting Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. 2016-27093 Filed 11-9-16; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9793]

RIN 1545-BM01

Removal of the 36-Month Non-Payment Testing Period Rule

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulation.

SUMMARY: This document contains final regulations that remove the rule that a deemed discharge of indebtedness for which a Form 1099-C, “Cancellation of Debt,” must be filed occurs at the expiration of a 36-month non-payment testing period. The Treasury Department and the IRS are concerned that the rule creates confusion for taxpayers and does not increase tax compliance by debtors or provide the IRS with valuable third-party information that may be used to ensure taxpayer compliance. The final regulations affect certain financial institutions and governmental entities.

DATES: *Effective Date:* These regulations are effective on November 10, 2016.

Applicability Date: For dates of applicability, see § 1.6050P-1(h).

FOR FURTHER INFORMATION CONTACT:

Eliezer Mishory at (202) 317-6844 (not a toll-free call).

SUPPLEMENTARY INFORMATION:**Background**

This document contains amendments to the Income Tax Regulations (26 CFR part 1) under section 6050P of the Internal Revenue Code (Code), relating to the rule in § 1.6050P-1(b)(2)(iv) that the 36-month non-payment testing period is an identifiable event triggering an information reporting obligation on Form 1099-C for discharge of indebtedness by certain entities. On October 15, 2014, a notice of proposed rulemaking (REG-136676-13) was published in the **Federal Register** (79 FR 61791). The notice of proposed rulemaking proposed to remove the 36-month non-payment testing period. Written comments responding to the proposed regulations were received. The comments have been considered in connection with these final regulations and are available for public inspection at www.regulations.gov or on request. No public hearing was requested or held. After consideration of all the comments, the proposed regulations are adopted as final regulations without significant modification by this Treasury decision.

Statutory Provisions

Section 61(a)(12) provides that income from discharge of indebtedness is includible in gross income. Section 6050P was added to the Code by section 13252 of the Omnibus Budget Reconciliation Act of 1993, Public Law 103-66 (107 Stat. 312, 531-532 (1993)). Section 6050P was enacted in part “to encourage taxpayer compliance with respect to discharged indebtedness” and to “enhance the ability of the IRS to enforce the discharge of indebtedness rules.” H.R. Rep. No. 103-111, at 758 (1993). As originally enacted, section 6050P generally required applicable financial entities (generally financial institutions, credit unions, and federal executive agencies) that discharge (in whole or in part) indebtedness of \$600 or more during a calendar year to file information returns with the IRS and to furnish information statements to the persons whose indebtedness was discharged. In addition to other information prescribed by regulations, an applicable financial entity is required to include on the information return the debtor’s name, taxpayer identification number, the date of the discharge, and the amount discharged. See 26 U.S.C. 6050P(a) (1994).

The Debt Collection Improvement Act of 1996 (1996 Act), Public Law 104-134 (110 Stat. 1321, 1321-368 through 1321-369 (1996)) was enacted on April 26, 1996. Section 31001(m)(2)(B)(i) and (ii) of the 1996 Act amended section 6050P to expand the reporting requirement to cover “applicable entities,” which includes any executive, judicial, or legislative agency, not just federal executive agencies, and any previously covered applicable financial entity. Effective for discharges of indebtedness occurring after December 31, 1999, section 533(a) of the Ticket to Work and Work Incentives Improvement Act of 1999 (1999 Act), Public Law 106-170 (113 Stat. 1860, 1931 (1999)), added subparagraph (c)(2)(D) to section 6050P, to further expand entities covered by the reporting requirements to include any organization the “significant trade or business of which is the lending of money.”

On April 4, 2000, the IRS released Notice 2000-22 (2000-1 CB 902) to provide penalty relief to organizations that were newly made subject to section 6050P by the 1999 Act (organizations with a significant trade or business of lending money). The relief applied to penalties for failure to file information returns or furnish payee statements for discharges of indebtedness occurring before January 1, 2001. On December 26,